

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

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In re:

**Jointly Administered under  
Case No. 08-45257**

Petters Company, Inc., et al.,  
Debtors.

Court File No. 08-45257

(includes:  
Petters Group Worldwide, LLC;  
PC Funding, LLC;  
Thousand Lakes, LLC;  
SPF Funding, LLC;  
PL Ltd., Inc.;  
Edge One LLC;  
MGC Finance, Inc.;  
PAC Funding, LLC;  
Palm Beach Finance Holdings, Inc.)

Court Files Nos.:  
08-45258 (GFK)  
08-45326 (GFK)  
08-45327 (GFK)  
08-45328 (GFK)  
08-45329 (GFK)  
08-45330 (GFK)  
08-45331 (GFK)  
08-45371 (GFK)  
08-45392 (GFK)

Chapter 11 Cases  
Judge Gregory F. Kishel

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Douglas A. Kelley, in his capacity as the  
court-appointed Chapter 11 Trustee of  
Debtors Petters Company, Inc. and  
PL Ltd., Inc.,

Plaintiff,

vs.

ADV. NO. 10-04396

Westford Special Situations Master Fund, L.P.;  
et al.,

Defendants.

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**STATEMENT OF CORPORATE OWNERSHIP OF  
DEFENDANT EPSILON GLOBAL ACTIVE VALUE FUND II, LTD.**

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Pursuant to Federal Rule of Bankruptcy Procedure 7007.1, Defendant Epsilon Global Active Value Fund II, Ltd. ("Epsilon II Feeder Fund"), by and through its undersigned counsel, hereby certifies:

1. There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon II Feeder Fund's equity interests.

Dated: February 28, 2011

BRIGGS & MORGAN, P.A.

By: /e/ Richard D. Anderson  
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Marcus A. Ploeger (#0390172)  
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*Counsel to Defendant Epsilon Global Active Value  
Fund II, Ltd.*

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ADV. NO. 10-04396

Westford Special Situations Master Fund, L.P.;  
et al.,

Defendants.

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**CERTIFICATE OF SERVICE**

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I, Marcus A. Ploeger, certify that on February 28, 2011, I caused STATEMENT OF CORPORATE OWNERSHIP OF DEFENDANT EPSILON GLOBAL ACTIVE VALUE FUND II, LTD. to be filed electronically with the Clerk of Court through ECF, and that ECF will send an e-notice of the electronic filing to the following:

- Richard D Anderson      randerson@briggs.com
- Adam C Ballinger      aballinger@lindquist.com, ddavis@lindquist.com
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I further certify that I caused a copy of the foregoing documents to be sent via U.S. Mail to the following non-ECF participants:

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Dated: February 28, 2011

/e/ Marcus A. Ploeger

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